

Mail Stop 4561

February 19, 2009

*U.S. Mail and facsimile to (808)544-0574.*

Dean K. Hirata  
Vice Chairman Chief Financial Officer  
Central Pacific Financial Corp.  
220 South King Street  
Honolulu, Hawaii 96813

**Re: Central Pacific Financial Corp.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Forms 10-Q for 2008  
File No. 001-31567**

Dear Mr. Hirata

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Branch Chief